



**COMMONWEALTH OF PENNSYLVANIA**  
PENNSYLVANIA PUBLIC UTILITY COMMISSION  
COMMONWEALTH KEYSTONE BUILDING  
400 NORTH STREET  
HARRISBURG, PENNSYLVANIA 17120

**June 18, 2026**

**ANDREW WACHTER  
DIRECTOR FINANCE AND REGULATION  
PNG COMPANIES LLC  
375 NORTH SHORE DRIVE  
PITTSBURGH PA 15212**

**RE: Peoples Natural Gas Company LLC  
Tax Cuts and Jobs Act Temporary Surcharge  
Section 1307(e) Reconciliation Statement  
For the twelve months ended December 31, 2025  
M-2026-3062166**

Dear Mr. Wachter:

The Bureau of Audits has reviewed Peoples Natural Gas Company LLC's Tax Cuts and Jobs Act Temporary Surcharge (TCJA) Section 1307(e) Reconciliation Statement for the twelve months ended December 31, 2025.

Based upon staff review, it appears that the TCJA Section 1307(e) Reconciliation Statement filed on April 30, 2026, is mathematically accurate and, accordingly, shall be deemed an adequate filing within the meaning of Section 1307(e) of the Public Utility Code, 66 Pa. C.S. § 1307(e).

Acceptance of the TCJA Section 1307(e) Reconciliation Statement is expressly subject to such further review and revision as may be found necessary as the result of a subsequent Commission audit or some other proceeding. Acceptance shall not constitute approval of either the accuracy of the reported figures or the reasonableness of the underlying transactions.

This Secretarial Letter does not preclude a party from later filing a complaint on the substance or operation of the adjustment clause rate change filing. Any subsequent submissions to the Commission related to this docketed case should reference Docket No. M-2026-3062166.

Sincerely,

A handwritten signature in black ink that reads 'Matthew L. Homsher'.

Matthew L. Homsher  
Secretary